

The financial details and capital evolution of the transferee/resulting and transferor/demerged companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: **HLE Glascoat Limited (Standalone) – Transferee/Resulting Company**

(Rs. in Lakhs)

Particulars	Nine month ended December 31, 2023	Half year ended September 30, 2023	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	YTD Dec 23	YTD Sep 23	2022-23	2021-22	2020-21
Equity Paid up Capital	1,365.31	1,365.31	1,365.31	1,365.31	1,307.55
Reserves and surplus	33,103.87	32,911.84	31,527.19	26,766.80	15,147.94
Non-controlling Interest	-	-	-	-	-
Net Worth	34,469.18	34,277.15	32,892.50	28,132.11	16,455.49
Miscellaneous Expenditure	-	-	-	-	-
Secured Loans	35,877.42	31,760.15	23,439.76	18,757.09	7,356.27
Unsecured Loans	-	-	-	155.37	-
Tangible Fixed Assets + Capital WIP	23,286.91	22,697.11	21,748.83	16,924.10	10,594.12
Income from Operations	42,511.13	28,328.64	64,946.44	50,848.93	42,071.11
Total Income	43,954.50	28,714.25	66,112.09	52,235.24	43,271.44
Total Expenditure	41,209.43	26,626.61	58,890.81	44,138.39	36,122.27
Profit before Tax	2,745.07	2,087.64	7,221.28	8,096.85	7,149.17
Profit after Tax	2,327.11	1,384.32	5,442.28	6,176.48	5,234.73
Cash profit	3,373.21	2,073.14	6,699.58	7,085.66	6,071.28
EPS	3.81	2.38	8.12	47.02	38.63
Book value	50.49	50.21	48.18	206.05	125.85



Name of the Company: **HLE Glascoat Limited (Consolidated) – Transferee/Resulting Company**

(Rs. in Lakhs)

Particulars	Nine month ended December 31, 2023	Half year ended September 30, 2023	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	YTD Dec 23	YTD Sep 23	2022-23	2021-22	2020-21
Equity Paid up Capital	1,365.31	1,365.31	1,365.31	1,365.31	1,307.55
Reserves and surplus	33,337.57	33,060.25	31,304.32	23,987.53	12,161.49
Non-controlling Interest	11,976.04	11,662.90	13.26	8.40	11.84
Net Worth	46,678.92	46,088.46	32,682.89	25,361.24	13,480.88
Miscellaneous Expenditure	-	-	-	-	-
Secured Loans	37,033.50	33,095.44	24,055.62	19,312.64	7,356.27
Unsecured Loans	651.02	610.60	-	150.00	175.00
Tangible Fixed Assets + Capital WIP	33,028.84	31,961.07	30,192.62	25,948.73	11,173.15
Income from Operations	66,108.78	42,160.73	93,152.21	65,221.82	48,448.93
Total Income	66,794.07	42,568.06	93,957.37	66,025.38	48,842.25
Total Expenditure	63,043.09	39,453.93	84,024.56	56,682.68	41,118.17
Profit before Tax	3,750.98	2,926.98	9,932.81	8,431.28	7,724.08
Profit after Tax	1,142.36	2,011.20	6,980.65	5,823.34	5,337.10
Cash profit	3,078.51	3,214.11	9,250.53	6,945.92	6,198.09
EPS	4.23	2.95	10.37	44.44	39.41
Book value	68.38	67.51	47.88	185.75	103.10



Name of the Company: **Kinam Enterprise Private Limited – Transferor Company**

Particulars	Since Inception (26 th June, 2023 to Dec 31, 2023)
Equity Paid up Capital	6,68,13,600
Reserves and surplus	-
Non-controlling Interest	-
Net Worth	6,68,13,600
Miscellaneous Expenditure	-
Secured Loans	-
Unsecured Loans	50,000
Tangible Fixed Assets + Capital WIP	-
Income from Operations	-
Total Income	-
Total Expenditure	-
Profit before Tax	-
Profit after Tax	-
Cash profit	-
EPS	-
Book value	10

